

DEPARTMENT OF FINANCE  
UNIFORM CODES MANUAL  
ORGANIZATION CODES

Organization codes are structured so that the needs of decision makers can be addressed. Organization codes must also be flexible enough to meet the requirements of various state fiscal systems. Decision makers must be able to readily identify state organizations in order to plan, evaluate, monitor, model, and forecast revenues and expenditures on a timely basis. Organization codes can be used to record, compare, and control data at various organizational levels.

The organization codes shown in the attached exhibits incorporate the needs of decision makers and the requirements of state fiscal systems. Therefore, some "budgets" and "programs" are assigned organization codes even though they may not be organizational entities by themselves (e.g.; 9000 series codes). The three exhibits attached show the organization codes by: structure, alphabetically and numerically.

The five levels of organizations are as follows:

- Level A. This level includes groups of departments or budgets falling under agency secretaries or broad functional groupings. This level is normally referred to as Agency.
- Level B. This level is a breakdown of agencies into Subagency groupings. Examples of subagencies would be Transportation (in the Business, Transportation, and Housing Agency) and Higher Education (in the Education "Agency").
- Level 1. Organizations at this level are normally called Departments and receive appropriations. This level also includes commissions, offices, boards, budgets, and other legal and separately appropriated entities directly below Level B.
- Level 2. This level includes suborganizations that are part of a Level 1 organization. These organizations can be divisions, bureaus, boards, or commissions. Level 2 organizations will be identified only if they receive appropriations or if they must be identified to meet external reporting requirements.
- Level 3. This level includes suborganizations that are part of a Level 2 organization. Level 3 organizations are sometimes called bureaus, offices, or units. Level 3 organizations will be identified only if they receive appropriations or if they must be identified to meet external reporting requirements.

NOTE: Organization codes must not be established or used simply to satisfy internal accounting and reporting requirements. Agencies may use lower level non-UCM code designations as needed, but they must be summarized and reported at the appropriate UCM level.

Questions concerning material contained in this section should be directed to the Department of Finance, Fiscal Systems and Consulting Unit, at (916) 324-0385, CALNET 454-0385 or by e-mail at [fscuhotline@dof.ca.gov](mailto:fscuhotline@dof.ca.gov).